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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

COASTAL SHEET METAL CORP.,

Plaintiff,

- against -

WACHOVIA BANK NA,

Defendant.

Civil Action No.

RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel of record certifies that Defendant Wachovia Bank, N.A. is a wholly-owned subsidiary of Wachovia Corporation, a financial services holding company which is a publicly traded corporation on the New York Stock Exchange under the symbol WB.

No publicly held corporations own 10% or more of Wachovia Corporation stock.

Dated: New York, New York July 31, 2007

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